

Healthcare Products List

Sales and Use Tax

January 2008

Effective January 1, 2008, Tennessee adopted new definitions for healthcare products that are in compliance with the Streamlined Agreement. The new definitions are: [drug](#), [over-the-counter drug](#), [grooming and hygiene product](#), [durable medical equipment](#), [mobility enhancing equipment](#), and [prosthetic device](#). This alphabetic listing provides information to clarify the placement of healthcare products within the new healthcare definitions. The placement of the healthcare products included on the list is in compliance with the Streamlined Agreement. This list is not all inclusive and is intended to provide guidance with regard to the placement of other healthcare products that are not listed. Incorporating the new definitions in Tennessee exemption statutes affects the taxability or exemption of certain healthcare products. Information has been added to clarify the taxability and provide information regarding the availability of exemptions. Non-profit entities that have qualified for exemption under Tenn. Code Ann. § 67-6-322 may continue to make tax-exempt purchases. See Important Notices for [Prescription Drugs](#) & [Medical Equipment](#). Tenn.Code Ann. §§ 67-6- 314 and 67-6-320.

Item	Description of Item	Defined as...	Taxability	Conditions for Tax Exemption
Abdominal belts	An abdominal belt is a brace which places intra-abdominal pressure on the erector spinae and trunk muscles. The belts stiffen the trunk muscles and stabilize the lumbar spine.	Prosthetic device	Exempt	No prescription required.
Abdominal binders and supports	An elastic and Velcro garment that raps around the abdomen and provides compression in the upper and lower abdomen. Binders are commonly prescribed for patients who have undergone surgery in the abdomen area.	Prosthetic device	Exempt	No prescription required.
Abduction, cervical, and orthodic pillows		Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Access Ports	Port-a-cath	Prosthetic device	Exempt	No prescription required.
Acetabular cups	An acetabular cup is the part of a hip implant that forms the socket in the ball-and-socket structure of the hip joint.	Prosthetic device	Exempt	No prescription required.
Air purifier		Other	Taxable	
Anesthesia machines		Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.

Item	Description of Item	Defined as...	Taxability	Conditions for Tax Exemption
Anesthesia Ventilators	The anesthesia ventilators are used to ventilate the lungs by mechanically inflating and deflating the lungs during surgery to aid the patient to breath during surgery. The ventilation of the lungs is the primary function of the device. The secondary function is to push through the patient's blood. These machines permit the patient to breathe when one is incapable of doing so on one's own. The device can be built into an anesthesia machine, or it can stand alone.	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Ankle brace		Prosthetic device	Exempt	No prescription required.
Anti-embolism stocking	Anti-embolism stockings are designed specifically for patients to help prevent blood from pooling in the veins of the leg. Pooling of blood in the veins of the leg may contribute to blood clots forming in the veins.	Prosthetic device	Exempt	No prescription required.
Anti-Thrombolytic Pumps		Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Apnea monitors		Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Aqua K pumps and pads	Therapeutic heating or cooling pads or compresses or packs	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Arch supports	A pad worn in shoes to help support the foot arch. Arch supports are prescribed for patients whose own arches do not provide enough natural support to function properly. Use of arch supports can alleviate pain and lead to proper foot function.	Prosthetic device	Exempt	No prescription required.
Artificial eyes		Prosthetic device	Exempt	No prescription required.
Artificial heart valves		Prosthetic device	Exempt	No prescription required.
Artificial larynx		Prosthetic device	Exempt	No prescription required.
Artificial limbs		Prosthetic device	Exempt	No prescription required.

Item	Description of Item	Defined as...	Taxability	Conditions for Tax Exemption
Atrial valves		Prosthetic device	Exempt	No prescription required.
Audiology equipment - Diagnostic	Audiometers, Acoustic impedance meter/bridge	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Automatic external defibrillator	Portable AED's and cables	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Autotransfusion equipment		Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Back braces		Prosthetic device	Exempt	No prescription required.
Bath aid - raised toilet seat		Mobility enhancing equipment	Taxable	Exempt when dispensed with prescription.
Bath aid - tub and shower stool		Mobility enhancing equipment	Taxable	Exempt when dispensed with prescription.
Bed - kodel pad	Bed pad made from kodel polyester and used on beds to help decrease pressure on the skin. Kodel pads are prescribed for patients with limited mobility and help prevent open sores in bed bound individuals. The pads are machine washable (reusable) but are limited to a single patient due to difficulty in sterilization for others.	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Bed pads - Disposable - for incontinent patients	Disposable pad placed on beds to keep sheets dry and wick moisture away from the patient. Used for incontinent patients.	Other	Taxable	
Bed pull-up T	Bed pull-up is a rope with a handle attached to the base of the bed. The handicapped individual holds the handles to help pull himself to a sitting position or lower himself to recline. This includes Trapeze bars.	Mobility enhancing equipment	Taxable	Exempt when dispensed with prescription.
Beds - Alternating pressure pads	To eliminate bed sores	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Beds - Incubators/Isolettes		Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.

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Beds - Blanket Cradle	A blanket cradle is a steel device that fits under the mattress and is used to lift the bed sheets and blankets off the bed so that the patient is able to remain warm without bearing the weight of the sheets and blankets. Cradles are prescribed for patients with painful wound or broken bones.	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Beds - Hospital beds - bassinets	A bed used by a medical facility for infants who are too small for a hospital bed	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Beds - Hospital beds - Beds & accessories/repair parts	A single bed with a frame in 3 sections so the head middle or foot can be raised as required	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Beds - Specialty care		Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Billie lights	Equipment to treat jaundice	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Birth control - IUD	Two types of IUDs are available in the United States. The copper IUD (ParaGard®) causes a change in uterine and tubal fluids so that the egg does not get fertilized. The Progestin IUS (Mirena®) has a hormonal method of action: the cervical mucus thickens, preventing the sperm from getting into the uterus and reaching the egg. 21 CFR Ch. I 310.502 (8) Intrauterine device for human use for the purposes of contraception that incorporate heavy metals, drugs, or other active substances.	Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription.
Birth control (pills and implants)		Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription.
Blankets		Other	Taxable	
Blood pressure equipment - Diagnostic	Sphygmometer, Cuffs, Bulbs	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Bone Cement & Wax		Prosthetic device	Exempt	No prescription required.

Item	Description of Item	Defined as...	Taxability	Conditions for Tax Exemption
Bone Growth Stimulator - External - Not Worn		Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Bone Growth Stimulator - External - Worn		Prosthetic device	Exempt	No prescription required.
Bone Growth Stimulator - Implanted	Stimulator - Bone	Prosthetic device	Exempt	No prescription required.
Bone Pins, Plates, Nails, Screws	Implanted or fixated items	Prosthetic device	Exempt	No prescription required.
Braces	The item appear to normally be used to brace, support, or align the skeletal or muscular system.	Prosthetic device	Exempt	No prescription required.
Breast implants		Prosthetic device	Exempt	No prescription required.
Breast prosthesis - external	Breast prosthesis "corrective or support device."	Prosthetic device	Exempt	No prescription required.
Breast pumps		Other	Taxable	
C.P.A.P. - Not Worn	C.P.A.P "continuous positive pressure on the airway, used to correct obstructive sleep apnea".	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
C.P.A.P. - Worn	C.P.A.P "continuous positive pressure on the airway, used to correct obstructive sleep apnea".	Prosthetic device	Exempt	No prescription required.
Canes		Mobility enhancing equipment	Taxable	Exempt when dispensed with prescription.
Cardiology equipment - Diagnostic	EKG, 2Equipment - Diagnostic - - Holter Monitor	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Cardiopulmonary Bypass Machine	Also known as perfusion equipment, heart lung machine, bypass machine	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.

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Casts & Casting materials	Plaster, casting tapes, resins, fiberglass, silicone, splints, stockinettes, cast boots and shoes	Prosthetic device	Exempt	No prescription required.
Catheters	PICC line; Hickman, Broviac	Prosthetic device	Exempt	No prescription required.
Cauterization equipment	Bovie	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Cervical collars		Prosthetic device	Exempt	No prescription required.
Chair scales		Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Closed caption devices		Other	Taxable	
Cochlear Implant	A cochlear implant bypasses the damaged part of the ear and sends sound directly to the auditory (hearing) nerve. It is different from a hearing aid in that it doesn't make sounds louder.	Prosthetic device	Exempt	No prescription required.
Cofflator	Artificial inhalation equipment	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Cold packs and Hot packs (reusable)		Other	Taxable	
Collagen implants	Collagen-based implants and injectables fill in the area where collagen is deficient or depleted and causes regeneration by permitting granulation and vascularization of body tissue that is defective, diseased, traumatized or otherwise aged. In effect, collagen functions as the key structural element in the regeneration of body tissue in alleviating deformity and in wound management.	Prosthetic device	Exempt	No prescription required.
Collection bags - Body fluid collection	For collection and sending to lab for testing	Other - medical supply	Taxable	
Collection basins	Urinals - Urine containers / Bedpans / Emesis Basins	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.

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Commodes	Versatile model serves as toilet safety frame, raised toilet seat, or stationary commode for use outside the bathroom. Features snap-on seat and lid, splash shield, removable backrest with wing nuts, nonskid rubber tips, and armrests for added comfort.	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Computer software for learning disabilities		Other	Taxable	Exempt if purchased with prescription and used to treat individuals with learning disabilities. Tenn. Code Ann. Section 67-6-314(9).
Contact lens solutions		Over the counter Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription.
Contact lenses	The Tennessee legislature opted to excluded corrective eyeglasses and contact lenses from the definition of prosthetic device. Tenn. Code Ann. Section 67-6-316 continues to provide optometrists, opticians, and ophthalmologists are consumers of property used in their practice and the charges made by them to their patients are exempt from tax.	Other	Taxable	Optometrists, opticians and ophthalmologists continue to pay tax on the purchase price of eyeglasses and contact lenses, and the charges made to their patients are exempt from tax. Tenn. Code Ann. Section 67-6-316
Continuous Passive Motion Devices	Continuous Passive Motion (CPM) devices are a controlled treatment modality used to provide early, gentle motion of the upper or lower limb following a surgical procedure. CPM machines are commonly prescribed for patients who have undergone knee, shoulder or hip replacement surgeries as well as other joint surgeries.	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Contraceptives	Creams, foams, and jellies, medicated condoms	Over the counter Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription.
Cotton Swabs - Medicated - OTC	Non Legend Drug	Over the counter Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription.
Cotton Swabs - Medicated - RX	Legend Drug	Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription.
Crash carts - Stocked	Braslow carts, Resuscitation carts	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Crutches		Mobility enhancing equipment	Taxable	Exempt when dispensed with prescription.
Defibrillator & Leads - Implanted	Sends electric signals to a heart that's beating to slow, same as a pacemaker. It can also deliver an electric shock to help restore a normal heartbeat to a heart that's beating chaotically and too fast. Cardiac defibrillation is a way to return an abnormal heartbeat to normal.	Prosthetic device	Exempt	No prescription required.
Denture adhesive		Other	Taxable	

Item	Description of Item	Defined as...	Taxability	Conditions for Tax Exemption
Denture cleaners	Grooming and hygiene products include: soaps, shampoos, mouthwashes, toothpastes, sunscreens, antiperspirants, suntan lotions and cleaning solutions such as face washes, exfoliates and scrubs.	Grooming & hygiene product	Taxable	Grooming and hygiene products that contain labeling with a drugs facts panel or statement of active ingredients are subject to tax even if dispensed with a prescription.
Dermal fillers - Injectables	Dermal fillers are prescription-only injectable substance comprised of collagen (human or bovine) or hyaluronic acid that are used to treat a variety of skin contour defects, as well as stress urinary incontinence, facial lipoatrophy (loss of subcutaneous fat) resulting from disease and perlèche, a condition where deep cracks and splits form at the corners of the mouth that can bleed when the mouth is opened. Collagen is a protein that appears throughout the body in skin, connective tissue, cartilage and bone. Hyaluronic acid is a polysaccharide (a form of complex carbohydrate) that is found in many tissues of the body such as skin, cartilage, and the vitreous humor (center of the eyeball).	Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription.
Dialysis Bags - Peritoneal Dialysis Drain		Other	Taxable	
Dialysis Catheters - Hemodialysis		Prosthetic device	Exempt	No prescription required.
Dialysis Catheters - Peritoneal		Prosthetic device	Exempt	No prescription required.
Dialysis Control Media	Used to calibrate machine before use or to verify test results	Other	Taxable	
Dialysis Dialysate Solution		Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription.
Dialyzers - Single Patient - Multiple Use	A dialyzer is an artificial kidney designed to provide controllable transfer of solutes and water across a semi permeable membrane separating flowing blood and dialysate streams. The transfer processes are diffusion (dialysis) and convection (ultrafiltration). There are three basic dialyzer designs: coil, parallel plate, and hollow fiber configurations. Filter that is incorporated in machine	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Dialyzers - Single Use	A dialyzer is an artificial kidney designed to provide controllable transfer of solutes and water across a semi permeable membrane separating flowing blood and dialysate streams. The transfer processes are diffusion (dialysis) and convection (ultrafiltration). There are three basic dialyzer designs: coil, parallel plate, and hollow fiber configurations. Filter that is incorporated in machine	Other	Taxable	

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Diapers - Adults	Incontinence	Clothing	Taxable	
Diapers - Infant		Clothing	Taxable	
Drainage catheters	Hollow tubes that are temporarily placed in the patient to eliminate fluid.	Prosthetic device	Exempt	No prescription required.
Drainage catheters - Urinary	Foleys	Prosthetic device	Exempt	No prescription required.
Drainage drains	Penrose	Prosthetic device	Exempt	No prescription required.
Drainage shunts		Prosthetic device	Exempt	No prescription required.
Dressings - Compression - Non Medicated	Ace Bandages	Other	Taxable	
Dressings - Elastic - Non Medicated	Non-Ace bandages to hold dressings	Other	Taxable	
Dressings - Gauze Wraps	Tube gauze, Gauze Wraps	Other	Taxable	
Dressings - General	Pads, sponges, tapes and adherents, elastic, compression, gauze	Other	Taxable	
Dressings - Medicated - OTC	Elastic, Compression, Gauze Wraps	Over the counter Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription.
Dressings - Medicated - RX	Elastic, Compression, Gauze Wraps	Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription.
Dressings - Non-Medicated	Dressings containing a substance which is neither a RX or OTC drug	Other	Taxable	
Dressings - Wound Care - Skin Barrier Products	Sprays, cream	Other	Taxable	
Drugs - Contrast media	Visipaque, radiopaques	Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription.

Item	Description of Item	Defined as...	Taxability	Conditions for Tax Exemption
Drugs - Over -the counter (non-prescription)		Over the counter Drug	Taxable	.
Drugs - Over-the-counter (prescription)	Benadryl, Aspirin, Betadine	Over the counter Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription.
Drugs - Prescription (Legend)	Federal legend drugs including biologicals	Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription.
Drugs - Radioactive isotopes	Implanted seeds	Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription.
Drugs - Solutions - Ad Mixture	Sterile Water - 1cc, 5cc, 10cc vials, Sterile Normal Saline (.9%) - 1cc, 5cc, 10cc vials	Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription.
Drugs - Solutions - Irrigation	Sterile Water, Sterile Normal Saline (.9%) - in larger volumes such as liter bottles, or large volume infusion bags	Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription.
Drugs - Solutions - IV	Does not include tubings, administration sets, needles, etc., Normal Salines - .9%, .Equipment - Diagnostic - 5%, .33%, D5W, etc.	Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription.
Ear, Nose & Throat implants	Any item that is implanted in the ear, nose or throat.	Prosthetic device	Exempt	No prescription required.
Eating utensils - Adjustable		Other	Taxable	
ECG Monitor - Implanted		Other	Taxable	
EEG		Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Enteral feeding Systems		Durable medical equipment	Exempt	No prescription required. Exempt if for human use. Tenn. Code Ann. Section 67-6-314(5).
Enteral Nutrition - no drug facts box	Nutritional formulas - No drug facts box	Food	Taxable	
Enteral pumps and I.V. Stands	Enteral pumps and I.V. stands are items used to administer nutrition given to the patient through a tube that is inserted into the stomach or the small intestine.	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.

Item	Description of Item	Defined as...	Taxability	Conditions for Tax Exemption
Enteral Nutrition formulas - Includes drug facts box	Nutritional formulas - Including drug facts box	Over the counter Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription.
Exam tables		Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Eyeglasses-corrective (non prescription)		Other	Taxable	
Eyeglasses (prescription)	The Tennessee legislature opted to excluded corrective eyeglasses and contact lenses from the definition of prosthetic device. Tenn. Code Ann. Section 67-6-316 continues to provide optometrists, opticians, and ophthalmologists are consumers of property used in their practice and the charges made by them to their patients are exempt from tax.	Other	Taxable	Optometrists, opticians and ophthalmologists continue to pay tax on the purchase price of eyeglasses and contact lenses, and the charges made to their patients are exempt from tax. Tenn. Code Ann. Section 67-6-316
Feeding Bags - Disposable	Enteral bags are sold separately from the food and are used for individuals who are fed enteral formula either through a tube or catheter. The bags are used generally for up to a 24 hour period which will encompass numerous feedings and are then disposed.	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Feeding Catheters		Prosthetic device	Exempt	No prescription required.
Feeding Connectors	Locks, Clamps, Connectors	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Feeding Plugs	The plug is used to prevent accidental disconnection of the pump from the stomach tube (G tube). The plug is reusable by the patient but is not used for others.	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Feeding Tubing -	Nasal - The tubing may be used for several days and connects the pump to the patient's entry site.	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Fever thermometers - Disposable/SPU		Other	Taxable	
Fever thermometers - Reusable	Thermometers, related parts	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.

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First aid products and kits	Sales price includes, the value of exempt personal property given to the purchaser where taxable and exempt personal property have been bundled together and sold by the seller as a single product. Tenn. Code Ann. Section 67-6-102(71)(A)(vi)	Bundling Determination	Taxable	
Foley catheter	The Foley catheter is an indwelling urinary catheter retained in the bladder by a balloon inflated with air or liquid. Separate lumens are incorporated within the round shaft of the catheter for drainage of urine, inflation, and introduction of irrigating solutions into the Bladder.	Prosthetic device	Exempt	No prescription required.
Gases - Medical Grade	Air, Carbon Dioxide, Helium, Nitrogen, Oxygen	Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription.
Gases - Medical grade - Nitrous Oxide		Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription.
Gases - Medical grade - Oxygen		Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription.
Gases - Non-Medical Grade		Other	Taxable	
Gases - Tanks for	Empty - Tanks only	Other	Taxable	
Gastric Bands	Gastric bands are used to correct morbid obesity in patients that are generally unable to regulate their caloric intake. They are prescription-only implanted devices that are placed around the top portion of the stomach via a minimally invasive "keyhole" or laparoscopic surgical procedure. The placement of the band creates a small pouch at the top of the stomach that holds a volume of approximately 50 milliliters. The pouch fills quickly with food and also slows the passage of partially digested food from the top to the bottom of the stomach. As the upper part of the stomach believes it is "full" or satiated, the message to the brain is that the stomach is full and this sensation of satiation helps the person to eat smaller portions, eat less and therefore lose weight over time.	Prosthetic device	Exempt	No prescription required.
Glucose for Insulin Reactions	Tablets, liquid	Other	Taxable	
Glucose meters	Blood sugar monitor	Durable medical equipment	Taxable	This is an example of an item that is generally understood and intended to be used outside the home, therefore, will not qualify for the exemption for durable medical equipment dispensed with a prescription for home use.

Item	Description of Item	Defined as...	Taxability	Conditions for Tax Exemption
Grafts	Vascular, Dacron	Prosthetic device	Exempt	No prescription required.
Handrails & Grab Bars	Hand rails and grab bars "to assist in rising from commode, tub or shower".	Mobility enhancing equipment	Taxable	Exempt when dispensed with prescription.
Hands & Feet implants		Prosthetic device	Exempt	No prescription required.
Head halters		Prosthetic device	Exempt	No prescription required.
Hearing aids	Hearing aid batteries are considered parts of hearing aids	Prosthetic device	Exempt	No prescription required.
Heat lamps	Medical heat lamps are used to generate heat over a confined and controlled area. Heat lamps are prescribed for patients whose bodies are unable to properly regulate their temperatures (i.e., a premature infant) or patients suffering from disease or illness who benefit from controlled doses of ultra violet radiation.	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Hip & Knee implants		Prosthetic device	Exempt	No prescription required.
Hydrogen peroxide		Over the counter Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription.
ICD/Pacemaker Programmer	ICD/Pacemaker Programmer -- Used for implantable device	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Implanted Expander - Tissue & Breast	Tissue expanders are prescription-only implanted devices that are used to stimulate the growth of new skin. The expander consists of a silicone inflatable balloon implanted in a pocket created beneath the skin. Once inserted into the pocket, the incision is closed with sutures. The expander device includes a small tube and a self-sealing valve, which allows the surgeon to gradually fill the expander percutaneously (through the skin) with saline solution over a period of several weeks or months. While most commonly used in conjunction with breast reconstruction following a mastectomy (cancerous breast removal) procedure, tissue expanders are also used to facilitate replacement of skin that has been compromised due to the presence of certain skin cancers, as well as to repair skin damaged by birth defects, accidents or surgery. In certain instances, the expander remains in the body indefinitely, particularly in the case of certain types of breast reconstruction procedures.	Prosthetic device	Exempt	No prescription required.

Item	Description of Item	Defined as...	Taxability	Conditions for Tax Exemption
Infra-red lamps and bulbs	Infrared lamps and bulbs are used for heat therapy, for example to promote wound healing or help reduce muscle spasms.	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Infuser Bags	Pressure Infuser bags - used to administer intravenous fluids under pressure at any angle to patients in pre-hospital or emergency room settings - Disposable	Other	Taxable	
Infuser Pumps - Worn	Pressure Infuser pump - used to administer intravenous fluids under pressure at any angle to patients in pre-hospital or emergency room settings.	Prosthetic device	Exempt	No prescription required.
Insulin	Regular Insulin - injectable, NPH Insulin - injectable	Drug	Exempt	No prescription required. Tenn. Code Ann. Section 67-6-320(b)(1).
Insulin pump	Devices worn in or on the body that delivers measured doses of insulin to the uncontrolled diabetic.	Prosthetic device	Exempt	No prescription required.
Intraaortic balloon pump (IABP)	The IABP is a long tube (catheter) with a collapsed, 8-inch, sausage - shaped plastic balloon at its tip. The catheter is inserted in an artery in your groin. You will be given a shot to numb the area where the tube is inserted, but you will remain awake.	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Intragastric Balloons	Intragastric balloons are prescription-only implanted devices used to induce weight loss in morbidly obese patients. The balloon device is inserted through the esophagus and into the stomach as part of an endoscopic procedure by using a placement catheter. After positioning the device in the stomach, the balloon is inflated by introducing saline solution through the placement catheter. Once filled, the catheter is removed. The balloon has a self-sealing valve and remains inflated in the stomach. Weight loss is achieved as the balloon displaces a certain volume in the stomach (typically 400 to 700 cc's), to induce the feeling of fullness and support patients in reducing food intake	Prosthetic device	Exempt	No prescription required.
Intravenous stands		Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
IV Poles	IV Poles - stretcher, bed, rolling, etc.	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
IV Therapy arm boards-Disposable		Other - medical supply	Taxable	

Item	Description of Item	Defined as...	Taxability	Conditions for Tax Exemption
IV Therapy arm boards-Reusable		Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
IV Therapy Tourniquets - SPU	Disposable	Other	Taxable	
Kidney dialysis machines and associated parts	Dialysis is a treatment that removes waste and excess fluid from the blood. Hemodialysis circulates blood through the dialyzer (filter) with a machine controlling the function. In Peritoneal Dialysis the abdominal cavity is filled with dialysate which remove waste and then after several hours is drained out.	Durable medical equipment	Exempt	No prescription required. Exempt if for human use. Tenn. Code Ann. Section 67-6-314(4).
Kinetic Therapy beds	Kinetic Therapy is the continuous side to side rotation of the patient. The Kinetic Therapy beds are designed to address complications associated with immobility which include complications resulting from pulmonary and circulatory problems.	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Knee immobilizers		Prosthetic device	Exempt	No prescription required.
Laboratory equipment	Microscopes, incubators, refrigerators, centrifuges	Other	Taxable	
Lift chairs and replacement parts	Lift chairs and replacement parts; A lift chair is an electrical chair that raises the person to a standing position and lowers the person from a standing position to a sitting position. This item is used when the handicap individual's natural ability to raise or lower himself is either totally or partially impaired.	Mobility enhancing equipment	Taxable	Exempt when dispensed with prescription.
Lithotripters		Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Mammography equipment - Diagnostic		Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Mastectomy surgical bra	Device for support after corrective surgery or for support.	Prosthetic device	Exempt	No prescription required.

Item	Description of Item	Defined as...	Taxability	Conditions for Tax Exemption
Maxillofacial Devices - Implanted	Maxillofacial Prosthetics is a subspecialty of Prosthodontics. Specially trained experts seek to correct defects in the maxillofacial area (area of the head, face or jaw), resulting from tumors, cancer surgery, traumatic injuries and birth defects. Prostheses are made of human tissue or artificial materials, and include eyes, ears, noses and special devices to improve speech and swallowing.	Prosthetic device	Exempt	No prescription required.
Medical atomizers - Disposable	An atomizer that gives controlled delivery of topical anesthetics and other drugs. Used primarily for nasal or oral drug delivery. This version of atomizers is disposable.	Other	Taxable	
Medical atomizers - Reusable	An atomizer that gives controlled delivery of topical anesthetics and other drugs. Used primarily for nasal or oral drug delivery. This version of atomizers is reusable.	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Medical Instruments - Disposable	Clamps, drills, endolinear cutter, forceps, retractors, scalpels, reamers, scissors, trocar	Other	Taxable	
Medical Instruments - Reusable	Clamps, drills, forceps, retractors, scalpels, reamers, scissors	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Medical kits, trays, and packs	Sales price includes, the value of exempt personal property given to the purchaser where taxable and exempt personal property have been bundled together and sold by the seller as a single product. Tenn. Code Ann. Section 67-6-102(71)(A)(vi)	Bundling Determination	Taxable	
Membranes implants	Neuro, Spinal, Joint	Prosthetic device	Exempt	No prescription required.
Mobility Enhancing Car Seats	Car seats that provide restraint and support systems (five point harnesses) for disabled children who have outgrown standard size child car seats but still need the restraint and support provided by car seats.	Mobility enhancing equipment	Taxable	Exempt when dispensed with prescription.
Monitors - Stationary	Remote equipment at nurses station to monitor equipment in patient's rooms.	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
MRI/CT	Non-Ferrous equipment, etc	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Needleless Drug Delivery System - Injection Guns	Reusable	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.

Item	Description of Item	Defined as...	Taxability	Conditions for Tax Exemption
Needles - Wound Closure - Suturing	Disposable	Other	Taxable	
Needles & Syringe - Drug Filled	Sales price includes, the value of exempt personal property given to the purchaser where taxable and exempt personal property have been bundled together and sold by the seller as a single product. Tenn. Code Ann. Section 67-6-102(71)(A)(vi)	Bundling Determination	Taxable	Exempt if dispensed pursuant to a prescription and used in the treatment of humans outside a hospital, skilled nursing facility or ambulatory surgical treatment center for intravenous administration of a prescription drug with direct contract to the drug. Tenn. Code Ann. Section 67-6-314(8)
Needles & Syringes - Acupuncture needles (Reusable)		Other - medical supply	Taxable	
Needles & Syringes - Needles - Aspirating		Other - medical supply	Taxable	
Needles & Syringes - Needles - Biopsy		Other - medical supply	Taxable	
Needles & Syringes - Needles - Blood Draw/Access		Other - medical supply	Taxable	
Needles & Syringes - Needles - Hypodermic		Other - medical supply	Taxable	Exempt if dispensed pursuant to a prescription and used in the treatment of humans outside a hospital, skilled nursing facility or ambulatory surgical treatment center for intravenous administration of a prescription drug with direct contract to the drug. Tenn. Code Ann. Section 67-6-314(8)
Needles & Syringes - Needles - Insulin		Other - medical supply	Exempt	No prescription required. Exempt if for human use. Tenn. Code Ann. Section 67-6-314(7)
Needles & Syringes - Needles - Not Inject/Drain	Parts to machines	Other - medical supply	Taxable	
Needles & Syringes - Needles/Syr Pckgd Tog		Other - medical supply	Taxable	Exempt if dispensed pursuant to a prescription and used in the treatment of humans outside a hospital, skilled nursing facility or ambulatory surgical treatment center for intravenous administration of a prescription drug with direct contract to the drug. Tenn. Code Ann. Section 67-6-314(8)

Item	Description of Item	Defined as...	Taxability	Conditions for Tax Exemption
Needles & Syringes - Syringe - Cannula Package	Interlink System -- Separate Needle-less infusion device from IV sets - Stand alone items	Other - medical supply	Taxable	Exempt if dispensed pursuant to a prescription and used in the treatment of humans outside a hospital, skilled nursing facility or ambulatory surgical treatment center for intravenous administration of a prescription drug with direct contract to the drug. Tenn. Code Ann. Section 67-6-314(8)
Needles & Syringes		Other - medical supply	Taxable	Exempt if dispensed pursuant to a prescription and used in the treatment of humans outside a hospital, skilled nursing facility or ambulatory surgical treatment center for intravenous administration of a prescription drug with direct contract to the drug. Tenn. Code Ann. Section 67-6-314(8)
Nerve Stimulators - Implanted with Leads	Stimulator - Nerve & Leads - For pain and nonpain - Used to treat epilepsy, Parkinson, incontinence	Prosthetic device	Exempt	No prescription required.
Nerve Stimulators - Programmer	Nerve Stim Programmer & Leads -- Used for implantable device	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Ocular implants	Intraocular and cataract	Prosthetic device	Exempt	No prescription required.
Ophthalmoscopes	For the eye	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Orbital implants		Prosthetic device	Exempt	No prescription required.
Orthobiologics implants	Processed Human bone	Prosthetic device	Exempt	No prescription required.
Orthopedic shoes, shoe lifts, inserts, arch supports, heel		Prosthetic device	Exempt	No prescription required.
Ostomy - Adhesives	Cement, liquid adhesive, disc tape, gasket sealer	Prosthetic device	Exempt	No prescription required. Exempt if for human use. Tenn. Code Ann. Section 67-6-314(10)
Ostomy - Barriers	Barrier prep wipes, barrier powder	Other	Exempt	No prescription required. Exempt if for human use. Tenn. Code Ann. Section 67-6-314(10)

Item	Description of Item	Defined as...	Taxability	Conditions for Tax Exemption
Ostomy - Catheter	Catheter & Catheter leg strap	Prosthetic device	Exempt	No prescription required. Exempt if for human use. Tenn. Code Ann. Section 67-6-314(10)
Ostomy - Cleaners / Skin Prep	Skin prep peri-wash, ostomy cleanser, cleanser deodorants, adhesive remover	Other	Exempt	No prescription required. Exempt if for human use. Tenn. Code Ann. Section 67-6-314(10)
Ostomy - Collection leg bag & pouches	Leg bags, Drain bags, Pouches	Prosthetic device	Exempt	No prescription required. Exempt if for human use. Tenn. Code Ann. Section 67-6-314(10)
Ostomy - Drain tube and valve		Prosthetic device	Exempt	No prescription required. Exempt if for human use. Tenn. Code Ann. Section 67-6-314(10)
Ostomy - Lubricants	Lubricants, lubricant jelly, stoma lubricant	Other	Exempt	No prescription required. Exempt if for human use. Tenn. Code Ann. Section 67-6-314(10)
Otosopes	For the ear	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Overbed table and tray		Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Oxygen Delivery - Respiratory Equipment		Durable medical equipment	Exempt	No prescription required. Exempt if used to administer or deliver oxygen for human use. Tenn. Code Ann. Section 67-6-314(3)
Oxygen - disposable medical supplies		Other	Exempt	No prescription required. Exempt if used to administer or deliver oxygen for human use. Tenn. Code Ann. Section 67-6-314(3)
Oxygen Tents/Bed		Durable medical equipment	Exempt	No prescription required. Exempt if used to administer or deliver oxygen for human use. Tenn. Code Ann. Section 67-6-314(3)
Pacemaker	Devices that replace all or part of an internal body organ or replace all or part of the function of a permanently inoperative or malfunctioning internal body organ.	Prosthetic device	Exempt	No prescription required.
Pacemaker - Not Implanted - Not Worn	This pacemaker is completely external and is connected to a device which is not worn in or on the body.	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Pacemaker Transmitter		Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.

Item	Description of Item	Defined as...	Taxability	Conditions for Tax Exemption
Pacemakers & Leads		Prosthetic device	Exempt	No prescription required.
Paraffin wax	Wax used in paraffin baths. Paraffin heat therapy provides moist heat to warm joints tissue and skin. Used in the treatment of arthritis and joint injuries.	Other	Taxable	
Parenteral - Feeding Bags - Disposable	Parenteral bags are sold separately from the contents and are used for individuals who are unable to consume food through normal means and require nutrition (fluids, fats, vitamins & drugs) being administered by intravenously through an IV pump. The bags are used for up to a 24 hour period and are then disposed.	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Parenteral - Feeding Connectors	Locks, Clamps, Connectors	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Parenteral - Feeding Tubing	The tubing may be used for several days and connects the pump to the patient's entry site.	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Parenteral Nutrition	Nutritional formulas - All on prescription	Drug	Exempt	Exempt if for human use and dispensed pursuant to a prescription.
Parenteral pumps and I.V. Stands	Parenteral pumps and I.V. stands are items used to administer total parenteral nutrition ("TPN") products. TPN is a therapy used by patients who could no longer ingest or digest solid foods. Usually this condition is a result of removal of a large portion of the intestine. TPN products are delivered intravenously. The I.V. stand and pump are necessary for the parenteral nutrition system to work properly.	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Patient lift	Hydraulic or electric lift used to raise and transfer patient from bed to chair, wheelchair, commode or bathtub.	Mobility enhancing equipment	Taxable	Exempt when dispensed with prescription.
Patient positioners		Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Penile Pump	External vacuum system that restores sexual function in impotent men. System includes a pump and constriction rings. The pump fits over the penis and assists men in achieving erections. Once erection is achieved, a constriction ring is placed on the penis to sustain the erection.	Prosthetic device	Exempt	No prescription required.
Percussor	Vibrating machine used to break up tenacious secretions in patients (who are) unable to cough effectively.	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.

Item	Description of Item	Defined as...	Taxability	Conditions for Tax Exemption
Physical Therapy - Equipment & Tools	Exerbands, weights, bikes, treadmills, rowers, parallel bars from #212	Other	Taxable	
Platelet separator	Platelet sequestration, cell savers	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Povidone Iodine (PVP)		Over the counter Drug	Exempt	Exempt if for human use and dispensed pursuant to a prescription.
Pressure garments	Edema gloves, mast pants, burn garments	Prosthetic device	Exempt	No prescription required.
Pressure reduction therapy beds	Pressure Reduction Therapy is used primarily in the treatment of pressure ulcerations, severe burns, skin grafts and open wounds resulting from massive trauma. These beds provide redistribution of the patient's weight and reduction in surface interface pressures, thereby maintaining proper blood flow. The beds included in this group are comprised of a series of cushions that are fed by a manifold that is attached to a blower or motor that pushes air through the cushions. This treatment also helps to prevent the development of additional pressure ulcerations and helps to provide wound infection control. Patients suffering from long-term immobility suffer from increased pressure between the skin and the support surface on which they are placed. This pressure causes the compression of the patient's tissues between the support surface and the patient's bone resulting in the reduction of blood flow to the affected areas. After a period of time, generally a matter of minutes, toxins and chemical wastes produced by the body's tissues along with oxygen deprivation result in the necrosis or death of the affected tissues.	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Programmable Drug Infusion Device -worn on the body	Isomed, Synchromed	Prosthetic device	Exempt	No prescription required.
Programmable drug infusion pump - not worn	IVAC, PCA, Level I infusor	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Radiology equipment - Diagnostic	X-Ray, Lead shields, lead garments	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Resp.-Pulse oximetry equipment	Pulse oximeters, blood parameter monitors	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.

Item	Description of Item	Defined as...	Taxability	Conditions for Tax Exemption
Respiratory - Nebulizer		Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Respiratory Bags - Resuscitation	A flexible air chamber, about the size of an American football, attached to a face mask via a shutter valve. When the air chamber or "bag" is squeezed, the device forces air into the patient's lungs; when the bag is released, it self-inflates, drawing in ambient air.	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Respiratory equipment	ABG machines, blood gas analyzer	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Respiratory Equipment - Not Oxygen Delivery	Equipment used in respiratory treatments excluding items used to deliver oxygen; such as sensors; analyzers	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Respiratory Humidifier	An O2 humidifier is a specialty humidifier which connects to a patients O2 equipment and mixes moist air with the O2. The humidifiers do not work as stand alone equipment and must be connected to O2 equipment. The humidifiers are prescribed for patients suffering from dry nose or throat. Humidifiers add moisture to the air and help relieve dry nose, dry throat, dry skin or lips. Humidifiers may produce cold or hot mists. Humidifiers are commonly prescribed for patients with respiratory illnesses or diseases.	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Resuscitators - Disposable		Other	Taxable	
Resuscitators - Reusable		Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Rubbing Alcohol		Over the counter Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription.
Safety equipment	Goggles, shields	Other	Taxable	
Salem sump with anti-reflux valve -	The Salem sump is a tube which is inserted in the nose and runs into the stomach. It is primarily used to remove the contents of the stomach. It can also be used to instill liquid food or other substances into the stomach. Filling and emptying the stomach are functions of the body.	Prosthetic device	Exempt	No prescription required.
Scoters & Transporters		Mobility enhancing equipment	Taxable	Exempt when dispensed with prescription.

Item	Description of Item	Defined as...	Taxability	Conditions for Tax Exemption
Scopes & Lasers	Endoscope, etc.	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Seat Cushions - Comfort		Other	Taxable	
Seprafilm	Seprafilm is a unique bioresorbable membrane that serves as a barrier to separate opposing tissue within the body. The use of Seprafilm significantly reduces the incidence, severity, and extent of post-surgical adhesions which are a natural consequence of surgery and lead to serious postoperative complications. Seprafilm is inserted prior to closure of the wound to prevent the adhesion of two surfaces of tissue. Post-surgical adhesions can occur after both open and laproscopic surgery. They result from the normal process of tissue repair and form when tissue surfaces that are usually separated become united. The complications resulting from adhesion vary depending on the type of surgery involved, and can include bowel obstruction, infertility, and difficulty in reoperative procedures. Due to the serious nature of the complications, it is an important objective to reduce the occurrence of adhesion.	Prosthetic device	Exempt	No prescription required.
Shoes - Post operative		Prosthetic device	Exempt	No prescription required.
Shoulder & Elbows implants		Prosthetic device	Exempt	No prescription required.
Sitz bath		Other	Taxable	
Skin closures	These are called butterfly bandages, steri-strips, cover strips, or suture strips are variations of sterile adhesive skin closures designed to hold the edges of a skin wound together.	Other	Taxable	
Skin implants - Synthetic		Prosthetic device	Exempt	No prescription required.
Sleeves - Compression	Compression sleeves are prescribed for individuals with swollen limbs. The sleeves compress swollen tissues and stop fluid build up. The compression sleeves also provide support for the muscles so that they pump fluid away from the area more effectively.	Prosthetic device	Exempt	No prescription required.
Sling scales		Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.

Item	Description of Item	Defined as...	Taxability	Conditions for Tax Exemption
Slings		Prosthetic device	Exempt	No prescription required.
Spas, hot or cold	Spas which are available for sale to the general public and not specifically manufactured for medical purposes.	Other	Taxable	
Specialty chairs	Specialty chairs are wheelchairs adapted for specific uses or functions. Examples are all terrain wheelchairs and pool wheelchairs.	Mobility enhancing equipment	Taxable	Exempt when dispensed with prescription.
Speech aids - Electronic - worn on the body	Worn	Prosthetic device	Exempt	No prescription required.
Speech aids - Electronic - not worn	Hand-held, non-worn vibrator which is pressed against the neck or face so that vibrations transmit into the airway.	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Sphincters		Prosthetic device	Exempt	No prescription required.
Splint & Splint materials		Prosthetic device	Exempt	No prescription required.
Staple Remover - Wound Closure	Disposable	Other	Taxable	
Stapler - Empty - one Use Only		Other	Taxable	
Stapler - Empty - Reusable		Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Stapler - Preloaded - Non-reloadable	Sales price includes, the value of exempt personal property given to the purchaser where taxable and exempt personal property have been bundled together and sold by the seller as a single product. Tenn. Code Ann. Section 67-6-102(71)(A)(vi)	Bundling Determination	Taxable	
Stapler - Preloaded - Reloadable - SPU	Sales price includes, the value of exempt personal property given to the purchaser where taxable and exempt personal property have been bundled together and sold by the seller as a single product. Tenn. Code Ann. Section 67-6-102(71)(A)(vi)	Bundling Determination	Taxable	
Staples, Sutures and Suture Alternatives	Use to hold skin, internal organs, blood vessels and all other tissues of the human body together, after they have been severed by injury or surgery. Example is absorbable hemostat.	Prosthetic device	Exempt	No prescription required.

Item	Description of Item	Defined as...	Taxability	Conditions for Tax Exemption
Stent implanted through Endoscopy	A stent is mounted on an angioplasty balloon in order for it to be delivered to the diseased area for deployed. The balloon is inflated, and the stent along with it. When the balloon is deflated and withdrawn, the stent remains in place, serving as a permanent scaffolding for the newly widened artery.	Prosthetic device	Exempt	No prescription required.
Stents	Maintain the natural opening in the body. It is implanted into the body.	Prosthetic device	Exempt	No prescription required.
Sterilizers - Chemical		Other - medical supply	Taxable	
Stethoscope		Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Stirrups		Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Stockings - Compression	Used to relieve the discomfort of varicose veins, venous stasis, post sclerotherapy and deep vein thrombosis.	Prosthetic device	Exempt	No prescription required.
Stretchers		Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Stump shrinker		Prosthetic device	Exempt	No prescription required.
Suction Catheter	This catheter is used for the removal of respiratory tract secretions. The catheter is inserted through tracheal and tracheostomy tubes. Four eyes at the catheter's tip serve as vacuum breakers to help prevent tissue from being pulled into the tube. Since suctioning removes the patient's air supply, suction should not exceed 10 seconds duration. Suction catheters are intended for single use only.	Other	Taxable	
Suction regulators		Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Surgical Laser Devices		Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.

Item	Description of Item	Defined as...	Taxability	Conditions for Tax Exemption
Surgical Mesh implants	Marlex	Prosthetic device	Exempt	No prescription required.
Surgical tables		Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Suspensories	Male suspensories are designed to isolate and support the testicles. Suspensories are used after vasectomies, injuries or in cases of disease. Used to reduce pain and swelling in the scrotum.	Prosthetic device	Exempt	No prescription required.
Swivel seats	The swivel seats enables a handicapped person to rotate his/her body, while seated, in order to get into position to rise from a chair.	Mobility enhancing equipment	Taxable	Exempt when dispensed with prescription.
Tendon implants		Prosthetic device	Exempt	No prescription required.
Tens units - not worn	Equipment used to stimulate the muscles to prevent atrophy. This version is not worn.	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Tens units - worn	Equipment used to stimulate the muscles to prevent atrophy. This version is worn.	Prosthetic device	Exempt	No prescription required.
Testicular & Penile implants		Prosthetic device	Exempt	No prescription required.
Therapy - Cold	Cold compression	Other - medical supply	Taxable	
Therapy - Heat	Heat warmers	Other - medical supply	Taxable	
Tongue depressors		Other - medical supply	Taxable	
Tourniquet - Non-Pneumatic	A tourniquet is a tightly tied band applied around a body part (an arm or a leg) sometimes used in an attempt to stop severe traumatic bleeding. These are reusable.	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Tourniquet - Pneumatic	Broad band of fabric with inflatable bladder, connected on one side to an inflation bulb and the other to a manometer for measuring blood pressure	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.

Item	Description of Item	Defined as...	Taxability	Conditions for Tax Exemption
Trachea tubes		Prosthetic device	Exempt	No prescription required.
Tracheostomy Speaking Valve	The speaking valve is a button like piece of equipment that is placed on the outer hub of the tracheostomy tube. The one-way valve opens to let air in through the tracheostomy when the patient inspires. The valve closes during expiration, causing the air to follow the normal route of expiration and permitting speech.	Prosthetic device	Exempt	No prescription required.
Traction Devices - on the body	Cervical, pelvic	Prosthetic device	Exempt	No prescription required.
Traction equipment	Traction equipment "used for therapy in the treatment of orthopedic diagnosis involving the skeletal system".	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Transducer gel		Other - medical supply	Taxable	
Transfer belts	Belt that fits around waist of patient - to assist in the transfer of patients	Mobility enhancing equipment	Taxable	Exempt when dispensed with prescription.
Transfer benches		Mobility enhancing equipment	Taxable	Exempt when dispensed with prescription.
Trusses		Prosthetic device	Exempt	No prescription required.
Ultrasound equipment	Ultrasound Probes, Ultrasound Transducers, Mini dopplers	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Vaccines		Drug	Taxable	Exempt if for human use and dispensed pursuant to a prescription.
Vaporizers		Durable medical equipment	Exempt	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Vena Cava Filter	Inserted into a patient's body and becomes a permanent part of the vena cava wall - traps blood clots	Prosthetic device	Exempt	No prescription required.
Venous blood sets		Other	Taxable	

Item	Description of Item	Defined as...	Taxability	Conditions for Tax Exemption
Visually Impaired Supplies & Equipment - Other		Other	Taxable	
Walkers		Mobility enhancing equipment	Taxable	Exempt when dispensed with prescription.
Wheelchair Cushions - Brace/Support	Not attached/Does not become a component part of the wheelchair itself.	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Wheelchair ramps	Tangible Personal Property only, building materials such as wood or concrete are not included in this item.	Mobility enhancing equipment	Taxable	Exempt when dispensed with prescription.
Wheelchairs		Mobility enhancing equipment	Taxable	Exempt when dispensed with prescription.
Whirlpools (portable, over-the-tub type devices only)	Not available for sale to the general public, specifically manufactured for a medical purpose.	Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.
Wound Closure Needles - Suturing w/Thread	Sales price includes, the value of exempt personal property given to the purchaser where taxable and exempt personal property have been bundled together and sold by the seller as a single product. Tenn. Code Ann. Section 67-6-102(71)(A)(vi)	Bundling Determination	Taxable	
X-Ray developer solution		Other - medical supply	Taxable	
X-Ray equipment		Durable medical equipment	Taxable	Exempt if sold for home use and dispensed with a prescription. Items generally understood and intended to be used outside the home will not qualify for exemption.